

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

August 2015

SUMMARY

Total Taxes this Month:	\$	4,984,906
Compared to Last Year:		4,616,328
Percentage change:		8.0 %

CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	17

SALES AND USE TAX SUMMARY CITY OF LONGMONT

August 2015

Overview

Month of August: Total Sales and Use Tax for the month of August increased overall by 8.0% compared to last year. Current Sales Tax collection increased by 1.8% and current Use Tax collection increased by 63.3%.

Year to Date: Total Sales and Use Tax through August increased by 2.0% for 2015. The Sales Tax component increased by 0.1% and the Use Tax component increased by 10.7%.

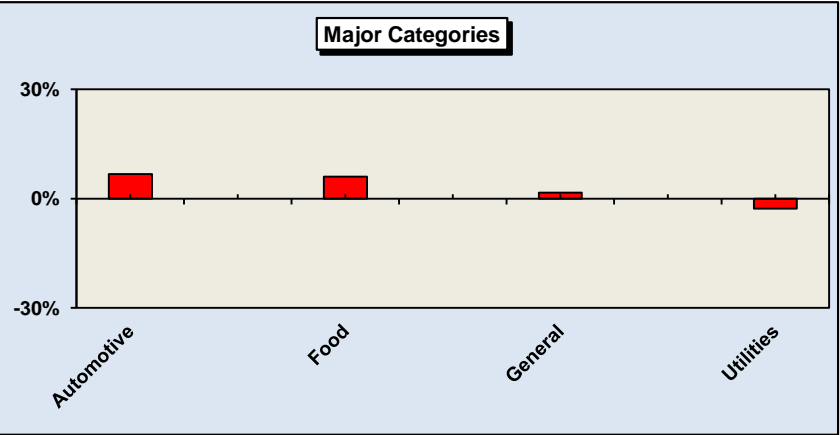
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2014-2015 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2014 to 2015 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

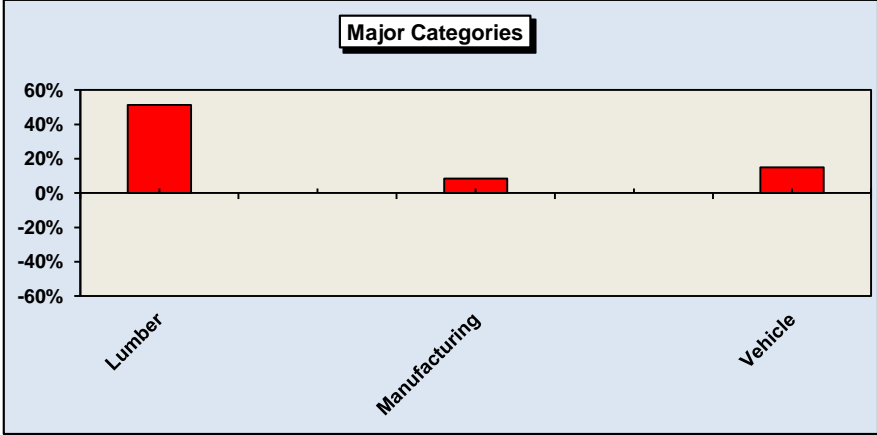
Sales Tax Activity

The *Automotive, Food, and General* categories showed increases of 6.7%, 6.1%, and 1.6%, while the *Utilities* category showed a decrease of 2.7% when compared to 2014 year to date.



Use Tax Activity

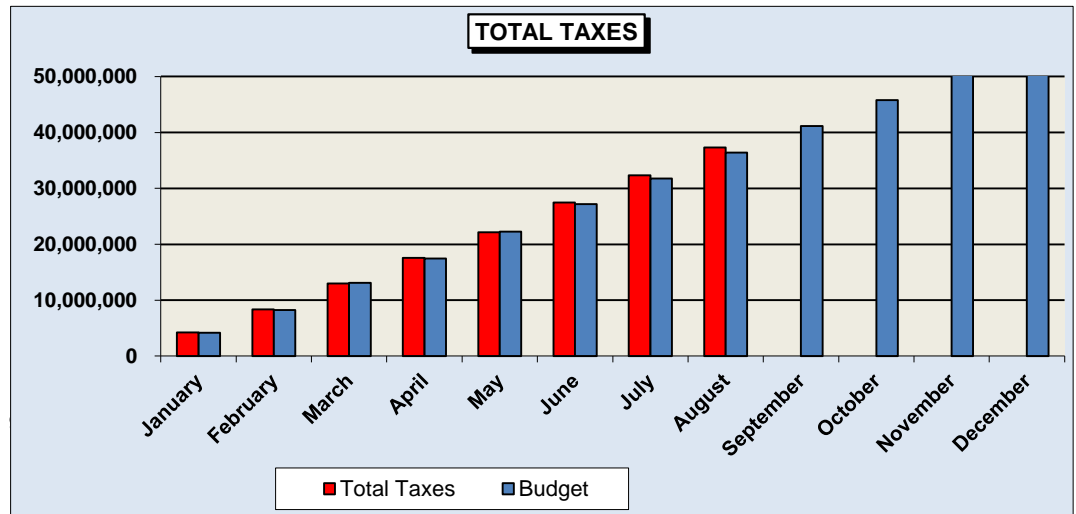
The *Lumber, Manufacturing and Vehicle* categories showed increases of 51.2%, 8.5%, and 15.0% when compared to 2014 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

August
2015

	Sales & Use 2015 BUDGET	Cumulative Sales & Use 2015 BUDGET	Cumulative % of 2015 Budget	Sales Tax 2015 ACTUAL	Use Tax 2015 ACTUAL	Total 2015 ACTUAL
January	4,185,470	4,185,470	7.4	3,435,918	810,441	4,246,359
February	4,037,238	8,222,708	14.5	3,334,622	759,251	4,093,873
March	4,905,819	13,128,528	23.2	3,959,011	676,382	4,635,393
April	4,323,680	17,452,208	30.8	3,695,897	916,337	4,612,234
May	4,786,948	22,239,156	39.2	3,920,706	645,823	4,566,530
June	4,974,930	27,214,087	48.0	4,356,615	940,004	5,296,619
July	4,544,485	31,758,571	56.0	3,857,059	1,039,092	4,896,151
August	4,637,111	36,395,683	64.2	3,785,869	1,199,037	4,984,906
September	4,772,339	41,168,021	72.7			-
October	4,624,368	45,792,389	80.8			-
November	4,543,538	50,335,927	88.8			-
December	6,330,209	56,666,136	100.0			-
Total	\$ 56,666,136			\$ 30,345,698	6,986,367	37,332,065



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year August 2015

	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	2015 YTD Sales Tax	2015 YTD Use Tax	2015 YTD Total	Sales Tax % Change 2014 - 2015	Use Tax % Change 2014 - 2015	Total % Change 2014 - 2015	% Change needed to reach budget
General Fund	18,504,756	830,548	19,335,304	18,531,723	1,189,496	19,721,219	0.1%	43.2%	2.0%	1.53%
PIF Fund	-	3,023,502	3,023,502	-	3,076,988	3,076,988	n/a	1.8%	1.8%	-4.80%
Other Funds	11,796,783	2,456,957	14,253,740	11,813,975	2,719,883	14,533,858	0.1%	10.7%	2.0%	0.71%
All Funds Total	30,301,539	6,311,006	36,612,546	30,345,698	6,986,367	37,332,065	0.1%	10.7%	2.0%	0.71%
Budgeted Increase							0.1%	3.6%	0.71%	

General Fund

For 2014, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 21.55% of the use tax to the General Fund. For 2015 the allocation of use tax to the General Fund increased to 27.88%. The result after eight months is that the General Fund share of revenue from sales and use tax is up by 2.0%. The increase necessary to reach the 2015 budget is 1.53%.

Public Improvement Fund

For 2014, the City's financial policy allocated 78.45% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2015 the allocation changed to 72.12%. After eight months, the PIF increased by 1.8%, which is above the 4.8% decrease needed to reach budget.

Other Funds

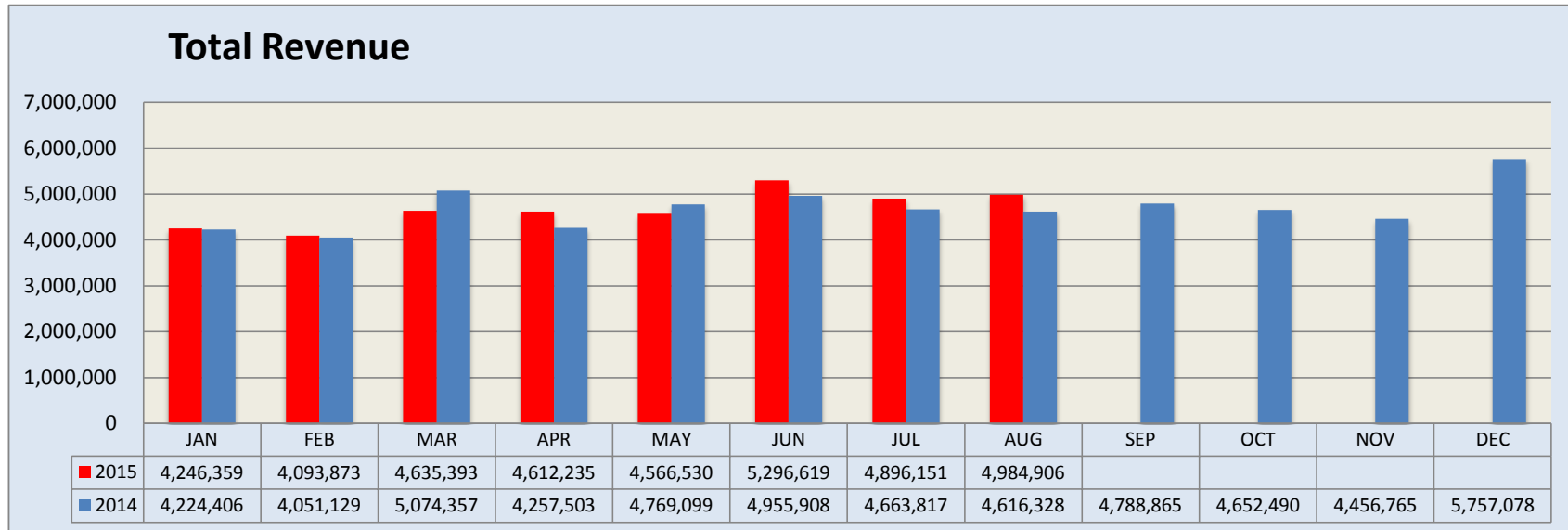
Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2015, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds do not reach 0.71% they will not meet budget, they currently show an increase of 2.0%.

SALES AND USE TAX

ACCOUNT GROUPS

GRAND TOTALS

	August 2015	August 2014	INC (DEC)	2015 YTD 2015	2014 YTD 2014	INC (DEC)
Active Accounts	9,180	8,828	352	9,180	8,828	352
Net Taxable Sales	115,974,080	118,859,498	(2.4) %	930,794,671	926,061,069	0.5 %
Net Sales Tax	3,759,636	3,691,437	1.8 %	29,913,233	29,356,814	1.9 %
Delinquent Sales Tax	19,873	145,237	-	374,480	689,032	-
Use Tax	1,198,027	733,682	63.3 %	6,956,751	5,949,694	16.9 %
Delinquent Use Tax	1,010	0	-	29,616	361,313	-
Other Revenue*	6,360	45,972	-	57,986	255,694	-
Total Revenue	4,984,906	4,616,328	8.0 %	37,332,066	36,612,547	2.0 %



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

ACCOUNT GROUPS

	August			2015		
	August 2015	August 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
<u>01000 Apparel</u>						
Active Accounts	82	86	(4)	82	86	(4)
Net Taxable Sales	2,430,904	2,159,602	12.6 %	16,981,140	15,751,569	7.8 %
Net Sales Tax	77,957	68,653	13.6 %	551,333	508,003	8.5 %
Delinquent Sales Tax	1,232	1,713	-	1,232	3,591	-
Use Tax	3,172	46	6,795.7 %	10,072	2,936	243.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	407	-	666	1,066	-
Total Revenue	82,361	70,819	16.3 %	563,303	515,596	9.3 %
% of Total Revenue	1.7 %	1.5 %	0.2 %	1.5 %	1.4 %	0.1 %
<u>02000 Automotive</u>						
Active Accounts	319	306	13	319	306	13
Net Taxable Sales	9,352,490	9,848,919	(5.0) %	80,342,416	76,751,972	4.7 %
Net Sales Tax	304,395	284,986	6.8 %	2,606,665	2,442,886	6.7 %
Delinquent Sales Tax	0	547	-	5,685	12,854	-
Use Tax	2,561	4,163	(38.5) %	27,560	31,383	(12.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	358	0	-	2,541	3,426	-
Total Revenue	307,314	289,696	6.1 %	2,642,451	2,490,549	6.1 %
% of Total Revenue	6.2 %	6.3 %	(0.1) %	7.1 %	6.8 %	0.3 %
<u>03000 Food</u>						
Active Accounts	499	484	15	499	484	15
Net Taxable Sales	43,210,952	41,158,012	5.0 %	333,962,235	314,031,351	6.3 %
Net Sales Tax	1,403,199	1,327,821	5.7 %	10,781,434	10,166,007	6.1 %
Delinquent Sales Tax	6,537	14,556	-	109,634	69,275	-
Use Tax	8,677	18,733	(53.7) %	75,384	105,201	(28.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,916	45	-	25,771	17,318	-
Total Revenue	1,421,329	1,361,156	4.4 %	10,992,223	10,357,801	6.1 %
% of Total Revenue	28.5 %	29.5 %	(1.0) %	29.4 %	28.3 %	1.1 %

SALES AND USE TAX

ACCOUNT GROUPS

	August			2015		
	August 2015	August 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
<u>04000 Home Furnishings</u>						
Active Accounts	252	242	10	252	242	10
Net Taxable Sales	3,602,104	3,893,574	(7.5) %	29,149,064	29,550,392	(1.4) %
Net Sales Tax	116,308	125,852	(7.6) %	887,898	893,719	(0.7) %
Delinquent Sales Tax	697	660	-	53,526	59,770	-
Use Tax	2,369	1,180	100.8 %	8,899	20,015	(55.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	160	718	-	1,722	13,125	-
Total Revenue	119,534	128,410	(6.9) %	952,045	986,629	(3.5) %
% of Total Revenue	2.4 %	2.8 %	(0.4) %	2.6 %	2.7 %	(0.1) %
<u>05000 General</u>						
Active Accounts	543	526	17	543	526	17
Net Taxable Sales	21,105,099	20,769,322	1.6 %	155,687,007	154,427,602	0.8 %
Net Sales Tax	686,051	660,971	3.8 %	5,060,083	4,980,732	1.6 %
Delinquent Sales Tax	3,389	17,382	-	16,631	58,518	-
Use Tax	2,713	3,229	(16.0) %	34,791	24,140	44.1 %
Delinquent Use Tax	0	0	-	877	5,923	-
Other Revenue	455	2,293	-	5,201	10,206	-
Total Revenue	692,608	683,874	1.3 %	5,117,583	5,079,519	0.7 %
% of Total Revenue	13.9 %	14.8 %	(0.9) %	13.7 %	13.9 %	(0.2) %
<u>06000 Lodging</u>						
Active Accounts	19	19	0	19	19	0
Net Taxable Sales	2,296,334	2,095,163	9.6 %	14,005,813	13,793,325	1.5 %
Net Sales Tax	73,114	68,455	6.8 %	454,585	443,640	2.5 %
Delinquent Sales Tax	1,924	0	-	2,748	6,803	-
Use Tax	1,375	987	39.3 %	4,619	4,636	(0.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	209	8,282	-	678	10,773	-
Total Revenue	76,622	77,724	(1.4) %	462,630	465,852	(0.7) %
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.2 %	1.3 %	(0.1) %

SALES AND USE TAX

ACCOUNT GROUPS

	August			2015		
	August 2015	August 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
<u>07000 Lumber</u>						
Active Accounts	2,908	2,675	233	2,908	2,675	233
Net Taxable Sales	8,628,492	8,043,476	7.3 %	74,125,516	67,604,972	9.6 %
Net Sales Tax	281,978	262,788	7.3 %	2,403,076	2,193,404	9.6 %
Delinquent Sales Tax	0	0	-	8,338	7,270	-
Use Tax	575,316	157,168	266.1 %	2,390,279	1,580,357	51.2 %
Delinquent Use Tax	0	0	-	12,623	0	-
Other Revenue	73	0	-	4,795	3,106	-
Total Revenue	857,367	419,956	104.2 %	4,819,111	3,784,137	27.4 %
% of Total Revenue	17.2 %	9.1 %	8.1 %	12.9 %	10.3 %	2.6 %
<u>08000 Professional</u>						
Active Accounts	1,963	1,946	17	1,963	1,946	17
Net Taxable Sales	1,633,861	1,735,937	(5.9) %	16,529,646	15,065,227	9.7 %
Net Sales Tax	50,944	52,157	(2.3) %	516,816	459,949	12.4 %
Delinquent Sales Tax	0	2,257	-	10,859	20,966	-
Use Tax	80,777	70,591	14.4 %	509,734	550,036	(7.3) %
Delinquent Use Tax	1,010	0	-	10,062	97,302	-
Other Revenue	0	0	-	3,108	24,943	-
Total Revenue	132,731	125,005	6.2 %	1,050,579	1,153,196	(8.9) %
% of Total Revenue	2.7 %	2.7 %	0.0 %	2.8 %	3.1 %	(0.3) %
<u>09000 Public Utility</u>						
Active Accounts	319	313	6	319	313	6
Net Taxable Sales	12,083,044	13,999,998	(13.7) %	100,281,606	104,868,484	(4.4) %
Net Sales Tax	394,793	370,028	6.7 %	3,237,751	3,328,683	(2.7) %
Delinquent Sales Tax	0	87,527	-	37,147	89,306	-
Use Tax	3,400	6,787	(49.9) %	34,166	71,023	(51.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	8	19,141	-	750	19,402	-
Total Revenue	398,201	483,483	(17.6) %	3,309,814	3,508,414	(5.7) %
% of Total Revenue	8.0 %	10.5 %	(2.5) %	8.9 %	9.6 %	(0.7) %

SALES AND USE TAX

August

2015

ACCOUNT GROUPS

10000 Unclassified

	August 2015	August 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	1,944	1,908	36	1,944	1,908	36
Net Taxable Sales	10,175,901	12,537,828	(18.8) %	88,081,816	110,698,041	(20.4) %
Net Sales Tax	328,474	386,010	(14.9) %	2,718,987	3,232,586	(15.9) %
Delinquent Sales Tax	1,589	19,420	-	122,261	326,589	-
Use Tax	38,059	23,831	59.7 %	253,519	359,764	(29.5) %
Delinquent Use Tax	0	0	-	2,416	1,495	-
Other Revenue	363	15,075	-	8,090	66,940	-
Total Revenue	368,485	444,336	(17.1) %	3,105,273	3,987,374	(22.1) %
% of Total Revenue	7.4 %	9.6 %	(2.2) %	8.3 %	10.9 %	(2.6) %

11000 Home Occupations

Active Accounts	116	110	6	116	110	6
Net Taxable Sales	533,514	406,016	31.4 %	4,191,539	4,225,465	(0.8) %
Net Sales Tax	13,272	11,806	12.4 %	129,756	101,858	27.4 %
Delinquent Sales Tax	3,855	1,175	-	4,507	32,231	-
Use Tax	7	11	(36.4) %	96	60	60.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	362	11	-	504	4,766	-
Total Revenue	17,496	13,003	34.6 %	134,863	138,915	(2.9) %
% of Total Revenue	0.4 %	0.3 %	0.1 %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

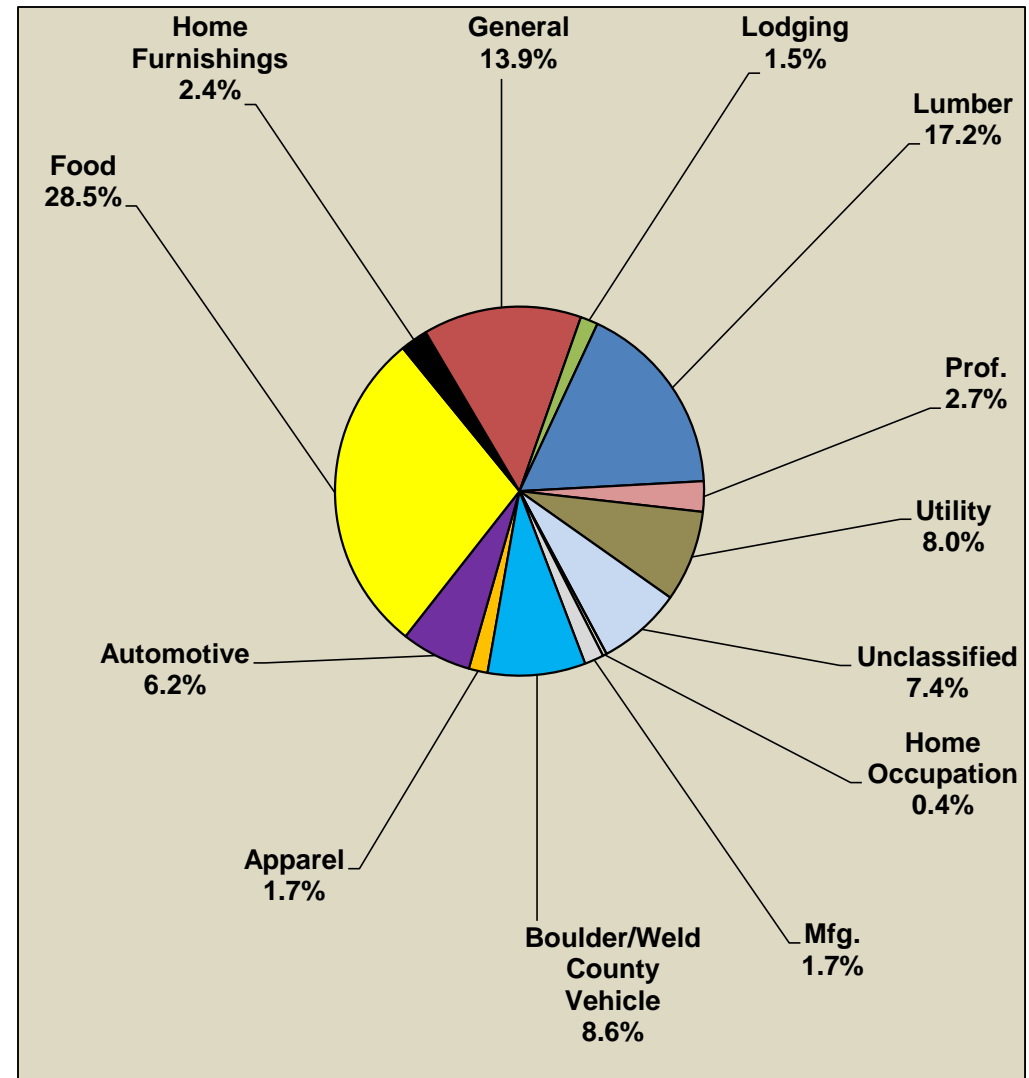
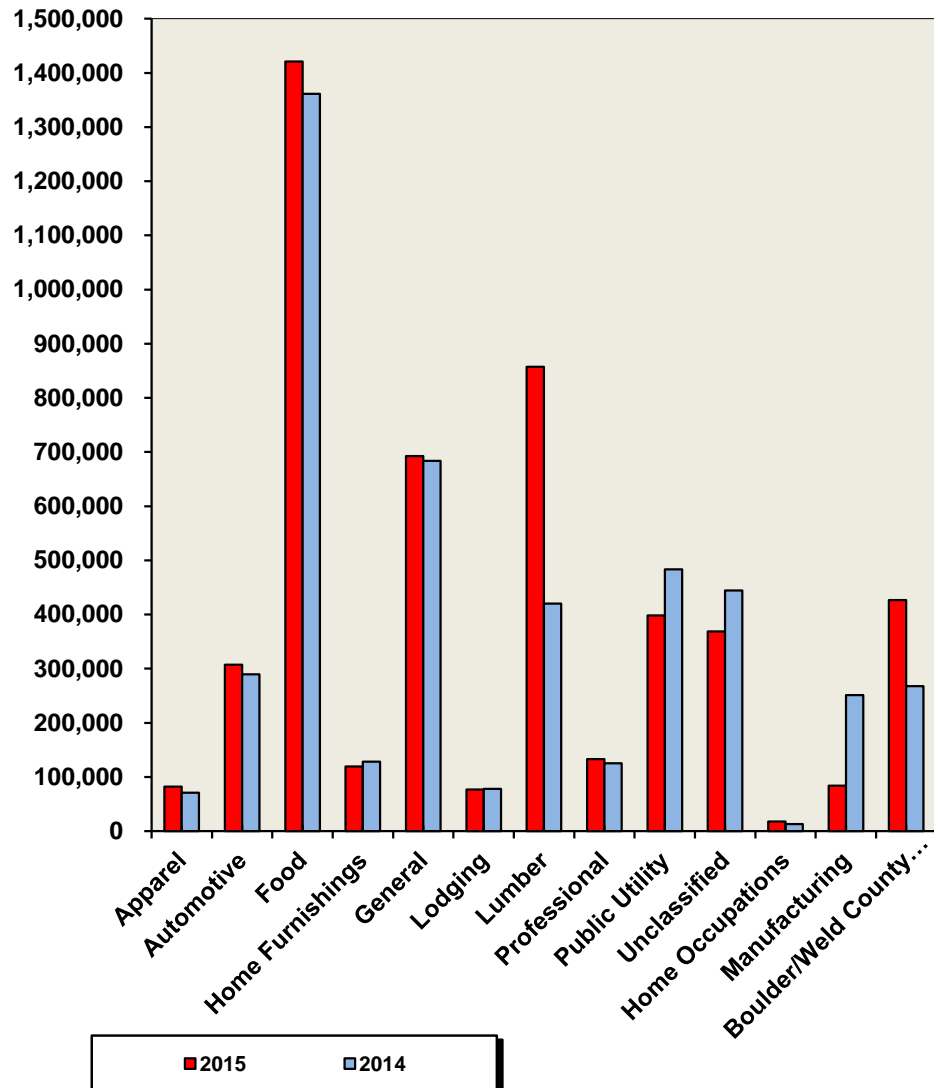
Active Accounts	215	212	3	215	212	3
Net Taxable Sales	921,385	2,211,651	(58.3) %	17,456,873	19,292,669	(9.5) %
Net Sales Tax	29,151	71,910	(59.5) %	564,849	605,347	(6.7) %
Delinquent Sales Tax	650	0	-	1,912	1,859	-
Use Tax	52,721	179,515	(70.6) %	1,201,778	1,107,415	8.5 %
Delinquent Use Tax	0	0	-	3,638	256,593	-
Other Revenue	1,456	0	-	4,160	80,623	-
Total Revenue	83,978	251,425	(66.6) %	1,776,337	2,051,837	(13.4) %
% of Total Revenue	1.7 %	5.4 %	(3.7) %	4.8 %	5.6 %	(0.8) %

00000 Boulder/Weld County Vehicle

Use Tax	426,880	267,441	59.6 %	2,405,854	2,092,728	15.0 %
% of Total Revenue	8.6 %	5.8 %	2.8 %	6.4 %	5.7 %	0.7 %

Net Sales & Use Tax by Industry Type

For The Month Of
August
2015



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

August
2015

ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		August 2015	August 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)
Apparel	82	Net Taxable Sales	2,430,904	2,159,602	12.6 %	16,981,140	15,751,569	7.8 %
01000		Total Revenue	82,361	70,819	16.3 %	563,303	515,596	9.3 %
Automotive	319	Net Taxable Sales	9,352,490	9,848,919	(5.0) %	80,342,416	76,751,972	4.7 %
02000		Total Revenue	307,314	289,696	6.1 %	2,642,451	2,490,549	6.1 %
Food	499	Net Taxable Sales	43,210,952	41,158,012	5.0 %	333,962,235	314,031,351	6.3 %
03000		Total Revenue	1,421,329	1,361,156	4.4 %	10,992,223	10,357,801	6.1 %
Home Furnishings	252	Net Taxable Sales	3,602,104	3,893,574	(7.5) %	29,149,064	29,550,392	(1.4) %
04000		Total Revenue	119,534	128,410	(6.9) %	952,045	986,629	(3.5) %
General	543	Net Taxable Sales	21,105,099	20,769,322	1.6 %	155,687,007	154,427,602	0.8 %
05000		Total Revenue	692,608	683,874	1.3 %	5,117,583	5,079,519	0.7 %
Lodging	19	Net Taxable Sales	2,296,334	2,095,163	9.6 %	14,005,813	13,793,325	1.5 %
06000		Total Revenue	76,622	77,724	(1.4) %	462,630	465,852	(0.7) %
Lumber	2,908	Net Taxable Sales	8,628,492	8,043,476	7.3 %	74,125,516	67,604,972	9.6 %
07000		Total Revenue	857,367	419,956	104.2 %	4,819,111	3,784,137	27.4 %
Professional	1,963	Net Taxable Sales	1,633,861	1,735,937	(5.9) %	16,529,646	15,065,227	9.7 %
08000		Total Revenue	132,731	125,005	6.2 %	1,050,579	1,153,196	(8.9) %
Public Utility	319	Net Taxable Sales	12,083,044	13,999,998	(13.7) %	100,281,606	104,868,484	(4.4) %
09000		Total Revenue	398,201	483,483	(17.6) %	3,309,814	3,508,414	(5.7) %
Unclassified	1,944	Net Taxable Sales	10,175,901	12,537,828	(18.8) %	88,081,816	110,698,041	(20.4) %
10000		Total Revenue	368,485	444,336	(17.1) %	3,105,273	3,987,374	(22.1) %
Home Occupations	116	Net Taxable Sales	533,514	406,016	31.4 %	4,191,539	4,225,465	(0.8) %
11000		Total Revenue	17,496	13,003	34.6 %	134,863	138,915	(2.9) %
Manufacturing	215	Net Taxable Sales	921,385	2,211,651	(58.3) %	17,456,873	19,292,669	(9.5) %
12000		Total Revenue	83,978	251,425	(66.6) %	1,776,337	2,051,837	(13.4) %
Boulder/Weld County Veh	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	426,880	267,441	59.6 %	2,405,854	2,092,728	15.0 %
GRAND TOTALS	9,181	Net Taxable Sales	115,974,080	118,859,498	(2.4) %	930,794,671	926,061,069	0.5 %
		Total Revenue	4,984,906	4,616,328	8.0 %	37,332,066	36,612,547	2.0 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

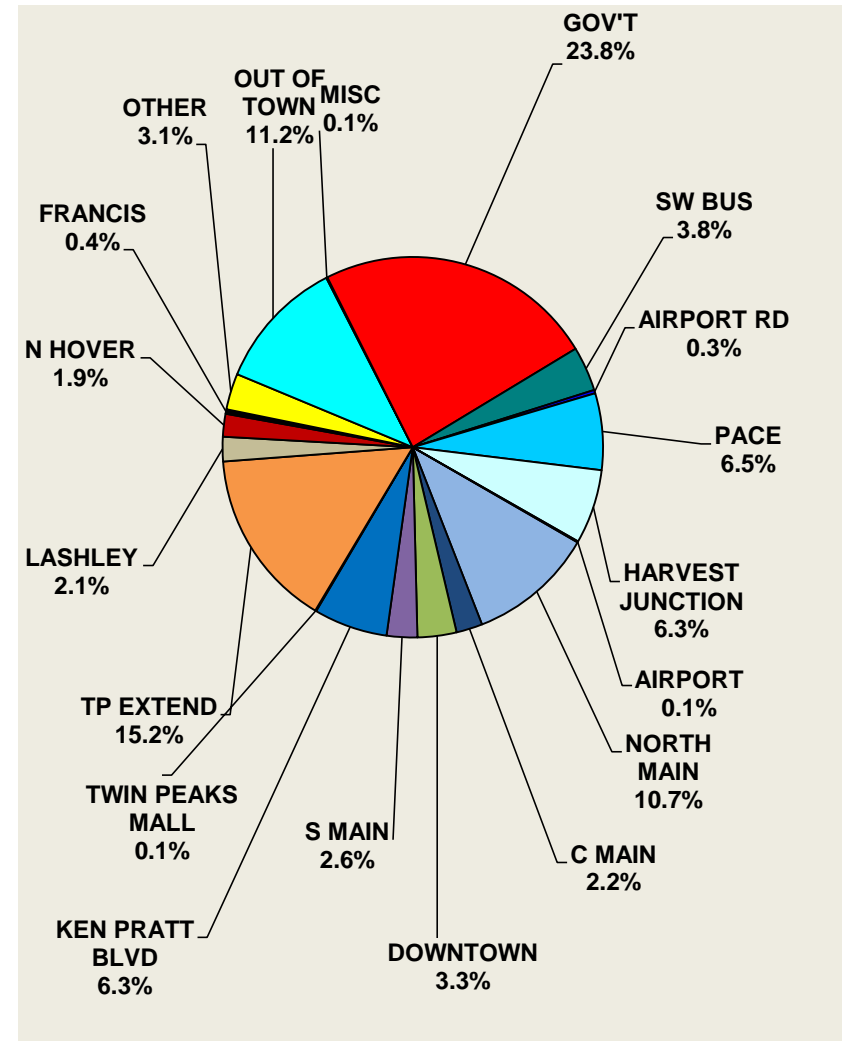
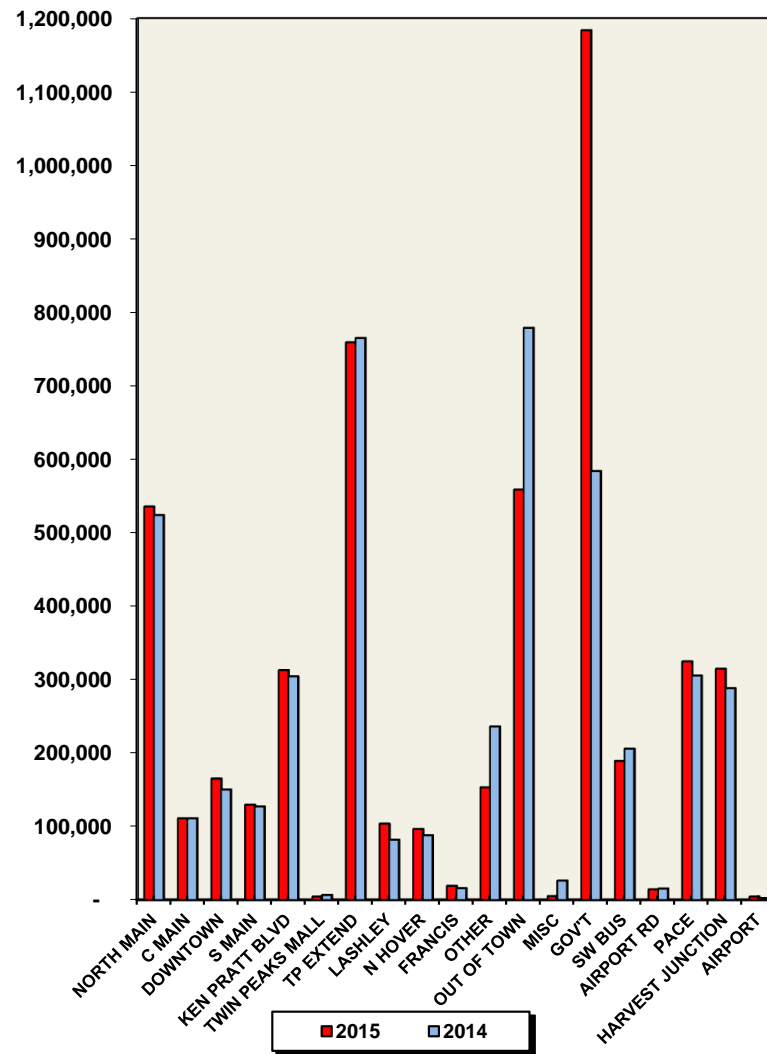
1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

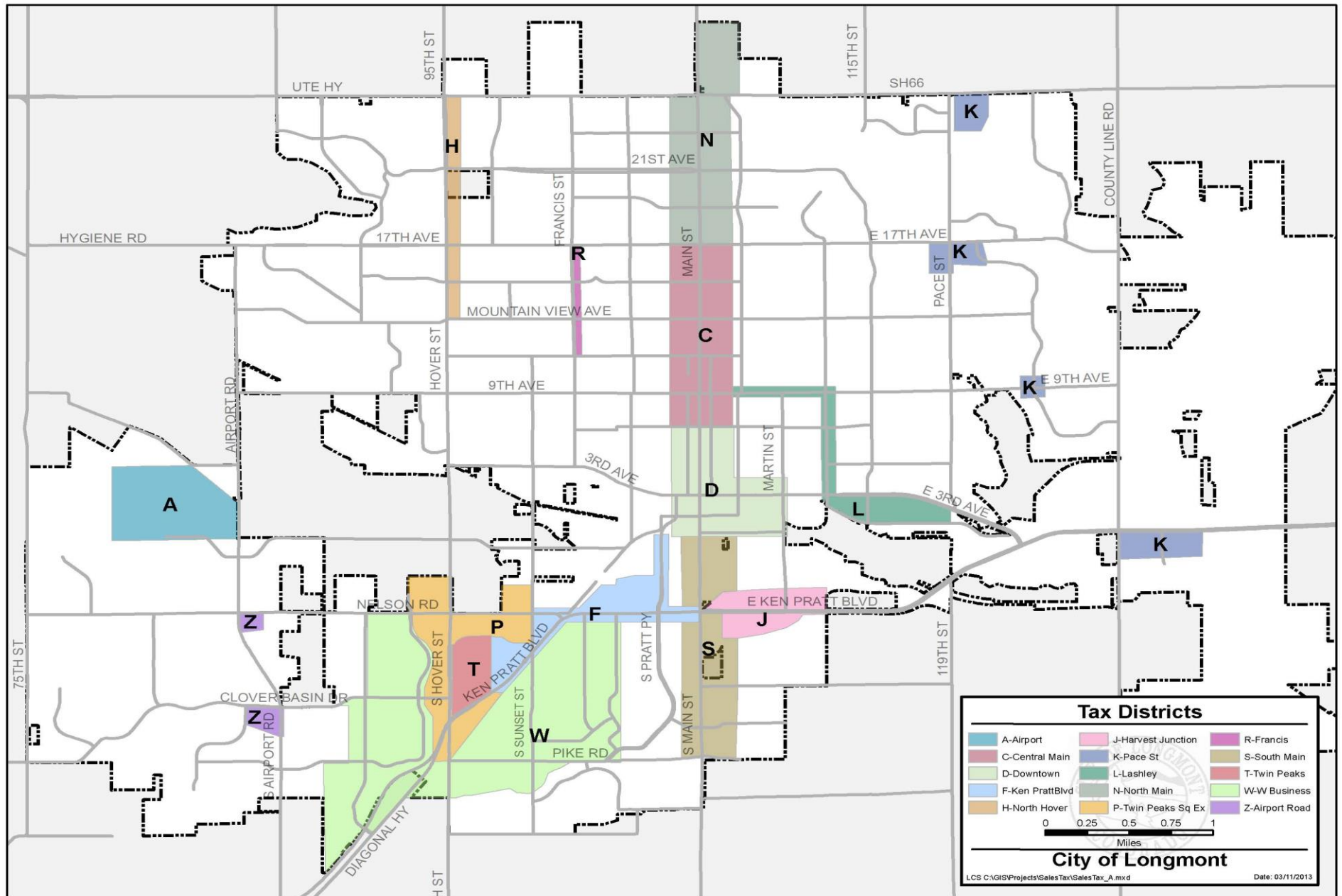
		August 2015						
LOCATION		% OF TOTAL	August 2015	August 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	14.0%	16,194,138	15,911,167	1.8 %	124,873,615	121,668,849	2.6 %
	Total Revenue	10.7%	535,507	523,911	2.2 %	4,116,054	4,007,404	2.7 %
CENTRAL MAIN	Net Taxable Sales	2.9%	3,375,330	3,418,520	(1.3) %	27,996,336	25,248,118	10.9 %
	Total Revenue	2.2%	110,905	111,032	(0.1) %	914,405	825,956	10.7 %
DOWNTOWN	Net Taxable Sales	4.3%	4,961,921	4,529,536	9.5 %	37,053,262	32,877,844	12.7 %
	Total Revenue	3.3%	165,153	150,278	9.9 %	1,220,802	1,084,727	12.5 %
SOUTH MAIN	Net Taxable Sales	3.3%	3,855,133	3,629,517	6.2 %	28,896,564	28,126,452	2.7 %
	Total Revenue	2.6%	129,415	127,256	1.7 %	953,587	930,103	2.5 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.1%	9,382,645	10,187,057	(7.9) %	79,114,154	77,191,376	2.5 %
	Total Revenue	6.3%	312,745	304,301	2.8 %	2,626,574	2,531,314	3.8 %
TWIN PEAKS MALL	Net Taxable Sales	0.1%	130,160	204,387	(36.3) %	1,242,722	4,318,637	(71.2) %
	Total Revenue	0.1%	4,418	6,655	(33.6) %	40,638	141,925	(71.4) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.9%	23,133,975	23,032,143	0.4 %	185,471,848	178,664,906	3.8 %
	Total Revenue	15.2%	759,240	765,054	(0.8) %	6,102,692	5,891,674	3.6 %
LASHLEY	Net Taxable Sales	2.6%	3,060,145	2,475,876	23.6 %	21,769,233	18,699,185	16.4 %
	Total Revenue	2.1%	103,802	81,879	26.8 %	731,736	632,729	15.6 %
NORTH HOVER	Net Taxable Sales	2.5%	2,939,722	2,675,940	9.9 %	22,262,606	21,414,265	4.0 %
	Total Revenue	1.9%	96,407	87,929	9.6 %	729,917	704,064	3.7 %
FRANCIS	Net Taxable Sales	0.5%	587,278	471,502	24.6 %	5,017,813	3,929,929	27.7 %
	Total Revenue	0.4%	19,067	15,801	20.7 %	166,217	131,404	26.5 %
ALL OTHERS	Net Taxable Sales	2.8%	3,287,128	3,020,491	8.8 %	25,692,027	21,177,662	21.3 %
	Total Revenue	3.1%	153,149	236,033	(35.1) %	1,534,116	1,547,507	(0.9) %
OUT OF TOWN	Net Taxable Sales	14.5%	16,867,284	22,190,114	(24.0) %	154,403,411	186,790,394	(17.3) %
	Total Revenue	11.2%	558,748	778,820	(28.3) %	5,166,812	6,494,457	(20.4) %
MISCELLANEOUS	Net Taxable Sales	0.1%	160,692	743,859	(78.4) %	2,456,644	3,100,885	(20.8) %
	Total Revenue	0.1%	5,152	26,331	(80.4) %	80,233	106,077	(24.4) %
CITY, BLDR CO	Net Taxable Sales	4.9%	5,653,645	5,066,094	11.6 %	36,496,938	35,636,983	2.4 %
	Total Revenue	23.8%	1,184,103	583,780	102.8 %	5,947,412	4,801,262	23.9 %
SW BUSINESS	Net Taxable Sales	2.3%	2,610,327	2,708,615	(3.6) %	26,854,565	26,307,982	2.1 %
	Total Revenue	3.8%	189,064	205,915	(8.2) %	1,996,693	2,125,830	(6.1) %
AIRPORT ROAD	Net Taxable Sales	0.3%	405,903	445,173	(8.8) %	3,283,307	3,367,916	(2.5) %
	Total Revenue	0.3%	14,311	15,456	(7.4) %	112,751	113,911	(1.0) %
PACE	Net Taxable Sales	8.5%	9,876,596	9,342,931	5.7 %	74,550,312	69,451,770	7.3 %
	Total Revenue	6.5%	324,692	305,295	6.4 %	2,453,252	2,284,683	7.4 %
HARVEST JUNCTION	Net Taxable Sales	8.1%	9,449,254	8,767,958	7.8 %	72,517,251	67,861,917	6.9 %
	Total Revenue	6.3%	314,641	288,305	9.1 %	2,397,427	2,244,209	6.8 %
AIRPORT	Net Taxable Sales	0.0%	42,804	38,617	10.8 %	842,063	226,000	272.6 %
	Total Revenue	0.1%	4,387	2,298	90.9 %	40,748	13,311	206.1 %
TOTALS	Net Taxable Sales	100%	115,974,080	118,859,498	(2.4) %	930,794,671	926,061,069	0.5 %
	Total Revenue	100%	4,984,906	4,616,328	8.0 %	37,332,066	36,612,547	2.0 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of
August
2015



DESIGNATION	APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION
NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
TWIN PEAKS MALL	T Business on the TWIN PEAKS URBAN RENEWAL AUTHORITY.
TW PKS SQ EXTENDED	P Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	E All other licensed business within the City limits of Longmont.
OUT OF TOWN	O All out of town Business licensed to collect Longmont taxes.
AIRPORT	A Business located at the Vance Brand Municipal Airport
MISCELLANEOUS	X Non-licensed and Temporary Business.
CITY, BLDR CO	V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



LODGERS TAX

August 2015

	2015 MONTHLY	PERCENT CHANGE	2014 MONTHLY	2015 YTD	PERCENT CHANGE	2014 YTD
January	20,477	(1.9) %	20,874	20,477	(1.9) %	20,874
February	20,884	0.9 %	20,706	41,360	(0.5) %	41,580
March	23,900	(21.3) %	30,363	65,261	(9.3) %	71,943
April	26,550	(2.3) %	27,169	91,811	(7.4) %	99,112
May	38,171	2.8 %	37,126	129,982	(4.6) %	136,238
June	41,114	6.3 %	38,689	171,096	(2.2) %	174,927
July	46,300	7.8 %	42,948	217,396	(0.2) %	217,875
August	42,874	13.6 %	37,733	260,270	1.8 %	255,608
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 260,270	1.8 %	\$ 255,608			